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administrative requirements. Additional requirements regarding reporting and program performance can be found in §§550.51 through 550.55 of this part.

(c) The REE Agency reserves the right to perform site visits at Cooperator locations. Access to project or program records shall be provided in accordance with the provisions of §550.55.

§550.27 Prior approvals.

- (a) The budget is the financial expression of the project or program as approved during the award process. REE agencies require that all Federal costs be itemized on the approved budget. The budget shall be related to performance for program evaluation purposes.
- (b) Cooperators are required to report deviations from budget and program plans, and request prior approvals for budget and program plan revisions.
- (c) Cooperators shall request prior approvals from REE Agencies for one or more of the following program or budget related reasons.
- (1) Incur pre-award costs up to 90 days prior to award date. All pre-award costs are incurred at the Cooperator's risk (i.e., the REE Agency is under no obligation to reimburse such costs if for any reason the Cooperator does not receive an award or if the award is less than anticipated and inadequate to cover such costs).
- (2) Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval).
- (3) The absence for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator.
- (4) Extensions of time, within statutory limitations, to complete project objectives. This extension may not be requested merely for the purpose of using unobligated balances. The Cooperator shall request the extension in writing with supporting reasons.
- (5) The transfer of amounts budgeted for indirect costs to absorb increases in direct costs, or vice versa.
- (6) The inclusion of costs that require prior approval in accordance with OMB

Circular A–21, "Cost Principles for Educational Institutions," (2 CFR part 220), OMB Circular A–122, "Cost Principles for Non-Profit Organizations" (2 CFR part 230) or 45 CFR part 74 appendix E, or 48 CFR part 31, "Contract Cost Principles and Procedures," as applicable.

- (7) Unless described in the agreement and funded in the approved awards, the subaward, transfer or contracting out of any work under an award. This provision does not apply to the purchase of supplies, material, equipment or general support services.
- (d) When requesting approval for budget revisions, Cooperators shall use the budget form used in the cooperative agreement.
- (e) Within 30 calendar days from the date of receipt of the request for budget revisions, the ADO shall review the request and notify the Cooperator whether the budget revisions have been approved.

§ 550.28 Publications and acknowledgment of support.

- (a) Publications. REE Agencies and the Federal Government shall enjoy a royalty-free, nonexclusive, and irrevocable right to reproduce, publish or otherwise use, and to authorize others to use, any materials developed in conjunction with a nonassistance cooperative agreement or contract under such an agreement.
- (b)(1) Cooperators shall acknowledge ARS, Economics Research Service (ERS), National Agricultural Statistics Service (NASS), and the Cooperative State Research, Education, and Extension Service (CSREES) support, whether cash or in-kind, in any publications written or published with Federal support and, if feasible, on any publication reporting the results of, or describing, a Federally supported activity as follows:

"This material is based upon work supported by the U.S. Department of Agriculture, ____ (insert Agency name) ___ under Agreement No. (Cooperator should enter the applicable agreement number here)."

(2) All such material must also contain the following disclaimer unless the publication is formally cleared by the awarding agency: